



# Common ownership verification

6450 U.S. Highway 1, Rockledge, FL 32955  
Toll-free 1.844.522.5279  
myAHPlan.com

The Health Insurance Portability and Accountability Act of 1996 (HIPAA) states that all persons treated as a single employer under subsection (b), (c), (m), or (o) of section 414 of the Internal Revenue Code of 1986 shall be treated as one employer. By completing and signing this form, you verify the businesses listed qualify as one employer under the code. Please have this form completed and signed by the business applicant’s accountant, attorney or officer of the company.

Name of business as shown on group application/contract:

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Business name	Employer Identification Number (EIN)

I certify that the applicant is a single employer under section 414 of the Internal Revenue Code of 1986 (26 U.S.C. § 414 (b), (c), (m), or (o)).

Signature

Date

Relationship to company (Atty., Accountant, Other)